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Date: November 20, 2003

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To: TC 1771 From: Jan Hostasa
Of: USPTO Fax: (740) 321-8024
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SUBJECT: Response to Office Action

Serial No.: U.S. Patent Application 10/039,026, filed December 31, 2001

I hereby certify that an Amendment for the above noted case is being transmitted to the Technology Center 1700, at the U.S. Patent and Trademark Office (Fax No. (703) 872-9310) on November 17, 2003.

November 20, 2003
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Patent**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

Applicant: Rajendran S. Michael
Application No.: 10/039,026
Filing Date: December 31, 2001
Confirmation No.: 2300
Group Art Unit: 1771
Examiner: N. Torres Velazquez
Title: Tunable or Adjustable Liner For Selectively Absorbing Sound Energy and Related Methods

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Commissioner for Patents
Mail Stop Non-Fee Amendment
P.O. Box 1450
Alexandria, VA 22313-1450

AMENDMENT

Sir:

This Amendment is submitted in answer to the Office Action dated September 9, 2003, which set a three month period for response. Thus, this Amendment is considered timely filed on or before December 9, 2003.

Amendments to the claims begin on page 2 of this Amendment.

Remarks begin on page 8 of this Amendment.